

unqualified. However, the cognizant or oversight agency for audit may judge that an opinion qualification does not affect the management of Federal awards and provide a waiver.

(c) There were no deficiencies in internal control, which were identified as material weaknesses under the requirements of GAGAS. However, the cognizant or oversight agency for audit may judge that any identified material weaknesses do not affect the management of Federal awards and provide a waiver.

(d) None of the Federal programs had audit findings from any of the following in either of the preceding two years (or, in the case of biennial audits, preceding two audit periods) in which they were classified as Type A programs:

(1) Internal control deficiencies which were identified as material weaknesses;

(2) Noncompliance with the provisions of laws, regulations, contracts, or grant agreements which have a material effect on the Type A program; or

(3) Known or likely questioned costs that exceed five percent of the total Federal awards expended for a Type A program during the year.

(Authority: Pub. L. 104–156; 110 Stat. 1396)

#### APPENDIX A TO PART 41—DATA COLLECTION FORM (FORM SF–SAC)

NOTE: Data Collection Form SF–SAC and instructions for its completion may be obtained from the following Web page: [http://harvester.census.gov/fac/collect/sfsac\\_01.pdf](http://harvester.census.gov/fac/collect/sfsac_01.pdf). It is also available from the address provided in § 41.320(i).

#### APPENDIX B TO PART 41—OMB CIRCULAR A–133 COMPLIANCE SUPPLEMENT

NOTE: OMB Circular A–133 Compliance is available on the OMB home page at [http://www.whitehouse.gov/omb/grants/grants\\_circulars.html](http://www.whitehouse.gov/omb/grants/grants_circulars.html).

### PART 42—STANDARDS IMPLEMENTING THE PROGRAM FRAUD CIVIL REMEDIES ACT

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AUTHORITY: Pub. L. 99–509, secs. 6101–6104, 100 Stat. 1874, to be codified at 31 U.S.C. 3801–3812.

SOURCE: 53 FR 16710, May 11, 1988, unless otherwise noted.

#### § 42.1 Basis and purpose.

(a) *Basis.* This part implements the Program Fraud Civil Remedies Act of 1986, Pub. L. 99–509, 6101–6104, 100 Stat. 1874 (October 21, 1986), to be codified at 31 U.S.C. 3801–3812. Section 3809 of title